

Standards of Practice Changelog

09/19/2023

Standard 5

- Removed extant code references related to class 28 personal property which had been previously repealed retroactively to 01/01/2023 (see 03/22/2023 changelog update)
- Corrected an in-document reference that referred to a non-existent section number but correct sub-heading

08/17/2023

Standard 7

- Updated language stating that greenbelt (FAA) property with less than 5 acres due to eminent domain will not be removed from greenbelt if there is a change in ownership on the property. (**7.2.3 & 7.3.4**)

08/01/2023

Standard 5

- Removed extant/outdated information related to class 28 personal property which had been previously repealed retroactively to 01/01/2023 (see 03/22/2023 changelog update)

05/10/2023

LEGISLATIVE UPDATES

Standard 6

- HB 56
 - Added information regarding assessment roll data to be provided to the Utah State Tax Commission
- Reformatted standard to be more compact and easier to read (i.e., two column lists, consistent page numbers, etc.)

General

- Fixed revision dates on previous standards to correctly reflect date of most recent revision

04/25/2023

LEGISLATIVE UPDATES

Standard 1

- HB 58
 - Updated language to state that assessors no longer have the burden of proof when “change in property values are equal to the inflation adjusted value”

Standard 2

- HB 77
 - Changed all references of “local districts” to “special districts”
- HB 231

- Updated non-profit exemptions to include housing authorities that are joint owners of properties as long as they are certified by the Utah Housing Corporation

Standard 3

- HB 151
 - Updated veterans' exemption amount for 2023 from \$305,789 to \$479,504
- HB 539
 - Updated disabled veteran's application section to suggest the best method for processing 100% disabled/"unemployable" veterans preliminary application with real estate contracts
- SB 81
 - Updated mandatory deadline—pushed up from 2025 to 2024
 - Indigent deferral and CB75+ deferral both accrue interest at ½ the normal interest rate
 - Indigent and CB75+ deferral applications have an additional year to apply for relief in qualified circumstances

Standard 5

- SB 157
 - Updated appendix to reflect correct personal property classes
 - Removed references to class 7 and class 28 personal property
 - Corrected a mistake stating that the personal property exemption value was set at \$15,000 to correctly reflect the \$25,000 amount

Standard 7

- HB 169
 - Added information in urban farming section stating that counties may limit the function of properties to cultivate food or engage in livestock production, including grazing, by ordinance
- HB 371
 - Included new language in rollback taxes section that states that 20% of rollback taxes must be deposited into a restricted county account/fund for "preserving or restoring open land and agricultural land" and the other 80% should be distributed between the entitled entities

Standard 9

- HB 56
 - Added information regarding assessment roll data to be provided to the Utah State Tax Commission with dates
- SB 157
 - Updated appendix to reflect correct personal property classes
 - Removed references to class 7 and class 28 personal property

Standard 10

- HB 77
 - Changed all references of "local districts" to "special districts"
- HB 345

- Updated legislative authority to include information that special district boards of trustees are required to report specific information on proposed bond issuances at a legislative entity's public meeting
- Other
 - Updated old language that stated the state A&C was frozen at .000012 to reflect correct .000015 rate

Standard 12

- HB 77
 - Changed all references of "local districts" to "special districts"
- SB 115
 - Updated advertising requirements to include new persons that should receive certified mail prior to properties being sold at tax sale
 - Provided information regarding first-class counties needing to post their tax sale information online

03/22/2023

Standard 5

LEGISLATIVE UPDATE

- **S.B. 157 (Retroactive to 01/01/2023)**
 - Removed sections referring to class 28 personal property (non-capitalized personal property valuation)

01/9/2022

Standard 3

- Updated veterans exemption amount for 2023 to \$305,789 from \$283,964
- Updated homeowners' credit & renters' credit amounts and income limits for 2023

Standard 5

- Updated 2022 Special Qualifying Exempt Primary Residential Rental Personal Property Valuation to 2023 ("Percent Good", "Percent Good After Exemption Value," and "Acquisition Year" columns)
- **Legislative Update [\[SB 93 \(2022\)\]](#)**
 - Removed definition of "Supplies" from [Appendix 5A: Specific Valuation Guidelines](#)
 - Supplies used in the course of business are now exempt from personal property tax

Standard 12

- Updated delinquent real property tax interest rate from 2018 value to 2023 value

08/29/2022

Standard 3

- **Legislative Update [\[SB 25 \(2022\)\]](#)**
 - Updated language to reflect new circuit breaker/deferral bill introduced by legislature in 2022 (Page 5, **Sections: 3.5.0, 3.5.1, 3.5.13, 3.5.14**)

- Cleaned up references to accurately reflect/cite current code and erase outdated cited code (pages 1-22)
 - o Updated information with hyperlinks to cited material (Pages 1-22)
- Added definitions for “Claimants,” “CB75+,” “Household,” and “Household Liquid Resources.” (Pages 5-6)
 - o Updated definitions for “Circuit Breaker,” “Indigent Abatement/Deferral,” and “Renter’s Credit” to be clearer (Pages 5-6)
- Updated change in code to reflect interest rates on accumulated deferred taxes **(3.3.2)**
- Clarified language regarding granting discretionary adjustments/deferrals and its surrounding circumstances **(3.4.0)**
- Updated/Clarified language regarding the “Additional Homeowner’s Valuation Reduction” to reflect that the reduction is an additional 20% off of the fair market value of the primary residence (in addition to the primary residential exemption) **(3.5.0)**
- Corrected an error stating that “surviving spouses” must have claimed tax relief in the past to qualify for tax relief **(3.5.1)**
- Added clarifying definition for “household income” and “household” before listing all household income sources as enumerated within Utah State Code **(3.5.3)**
 - o Highlighted the differences between income restriction dates for homeowner’s and renter’s credits **(3.5.3)**

02/28/2022

Standard 2

- Updated personal property exemption to \$25,000, deleted section personal property less than \$1,000. **(2.11.1)**

01/26/2022

Standard 5

- Updated personal property exemption to \$25,000, deleted section personal property less than \$1,000. Changed \$500 to reflect it must be owned and not critical to the business. (page 10)
- Updated tables for class 45-5, 45-8, 45-28 (page 22)

01/19/2022

Standard 3

- Updated to reflect CPI adjustment to tax relief amounts and adjustable taxable value limit for 2022.
- Added hyperlinked references to the following Standards of Practice Forms in the relevant sections:
 - o PT-22: Active Duty Armed Forces Property Tax Exemption **(3.1.3)**
 - o PT-25: Veteran with a Disability Property Tax Exemption Application **(3.1.1)**
- Comprehensive update to Utah Code and Administrative Rules references

08/30/2021

Standard 6

- **Legislative Update [HB 270 (2021)]**

- Update 6.1.5 and appendix 6I, in the automatic review process to exclude parcels who have had a qualified change.

Standard 7

- Updated urban farming to include 59-2-1701 through 59-2-1714 (was 1713).
- Removed appendix 7D that was perpetuating the idea and confusion that a bee operation can qualify for FAA on its own.

08/02/2021

Standard 3

- Removed language stating that the Tax Commission is able to adjust/defer taxes for centrally assessed properties (**3.4.4 & 3.4.5**)
- Updated circuit breaker requirements to reflect that taxpayers/claimants must live in property for entire calendar year (**3.5.1**)
- Clarified language regarding which types of social security income are included in calculating household income (**3.5.3**)
- Updated exclusions for determining household income (**3.5.4**)
- Fixed minor typos

06/24/2021

Standard 2

- Updated language defining non-profit entities in 2.13.1
- Fixed minor typos
- Included updated consumer price index base price as well as link to Pub. 20 to provide current annual amount for taxable tangible personal property in 2.11.0

06/10/2021

Standard 2

- **Legislative Update [HB 47 (2020)]**
 - Updated 2.13.0 the definition for nonprofit entities according to 59-2-1101
 - Updated 2.13.4 explaining charitable purpose and gift to the community
- Deleted in definition of Public Agency that all are exempt. They still must meet certain conditions to be exempt.
- Took out the Nov 30th date primary exemption application date in 2.10.4 and 2.10.5
- Deleted the one time notification requirements for the residential exemption in 2.10.6.

05/18/2021

Standard 7

- Added 7.4.12, differentiating between Medical Cannabis and Hemp. Hemp qualifies for FAA while medical cannabis does not.
- **Legislative Update [HB 390 (2021)]**
 - Update 7.14 Urban Farming to include engaging in livestock production and meeting grazing requirements

05/01/2021

Standard 1

- Updated code references referring to 59-2-1108 to 59-2-1804, and fixed and updated other links
- Included new definitions for “inflated adjusted value”, “qualified change”, and updated “qualified real property.”
- Updated in 1.23.6 that all applicants must be notified in writing of their appeal rights to the tax commission.

04/14/2021

Standard 5

- Included a link to the tax commission forms website to access a power of attorney form under 5.4.0 and referenced 59-1-404 commercial confidential information under 5.4.4

02/24/2021

Standard 5

- **Legislative Update [HB 53 (2020)]**
 - o Removed section on “Not Critical to Actual Business Operation” and changed “Less than \$150” to \$500 exemption under “General Information” for 2021

05/22/2020

Standard 3

- **Legislative Update [SB 141 (2020)]**
 - o Updated Standard 13.4.0 “Multicounty Assessing and Collecting (MAC) Levy” to reflect to changes to distribution of the formula and changed use of “CAMA” to “Property Tax System”.
- Updated description of column 24 on the 750 under 13.5.2 “Annual Final Settlement Reconciliation”.

05/05/2020

Standard 2

- Added guideline explaining a residential exemption application should be required from part-year residential property owners regardless of whether a county has an ordinance in place requiring a residential property exemption under 2.10.4 “Application procedures”
- **Legislative Update [HB 48 (2020)]**
 - o Added Standard 2.10.3 “Residential Property Unoccupied/under Construction”
- **Legislative Update [HB 164 (2020)]**
 - o Added Standard 2.10.6 “Residential Declaration” and linked to Primary Residential Information page on Property Tax Website. Most of the changes from this bill are to the sample declaration forms themselves (listed on the Property Tax Website).

Standard 3

- **Legislative Update [SB 35 (2020)]**
 - o Added guideline concerning homeowner definition under 3.5.1 “Eligible Persons”.
- **Legislative Update [SB 35 (2020)]**

- Changed 3.4.5 “Application to State Tax Commission” to 3.4.5 “Centrally Assessed Taxpayers” to reflect new county authority to abate or defer centrally assessed property taxes on a discretionary basis under 59-2-1347.

Standard 5

- Comprehensive update including updating sources referenced to most recent additions, including guideline sections, linking to IAAO technical standard on personal property rather than presenting it as an appendix.
- **Legislative Update [HB 48 (2020)]**
 - Updated code reference to definition of “acquisition cost” to reflect its move to Section 59-2-102.
- **Legislative Update [HB 53 (2020)]**
 - Updated exemption amounts throughout.
 - Updated “Taxable vs Exempt Property” under “General Information” to describe exemption increase to \$15,000.
 - Included sections on “Not Critical to Actual Business Operation” and “Less than \$150” exemptions under “General Information”

Standard 7

- **Legislative Update [HB 138 (2020)]**
 - Added 7.8.11 “Notice Requirements for Voluntary Purchase of Greenbelt Property for Corridor Preservation”.

Standard 10

- **Legislative Update [HB 47 (2020)]**
 - Listed various types of incremental value subtracted from the certified tax rate and added guideline to Standard 10.4.2 “Incremental Values”.
 - Listed various types of incremental value that may be included as new growth once a project are ends under Standard 10.4.6 “Eligible New Growth”.
- **Legislative Update [HB 333 (2020)]**
 - Added a guideline that explains no new basic local districts can be created to Standard 10.5.0 “Basic Local Districts”.
- **Legislative Update [HB 164 (2020)]**
 - Included additional information required to be on the valuation notice under 10.9.0 “Notice of Valuation Content”.
- **Legislative Update [SB 141 (2020)]**
 - Updated Standard 10.8.1 “Multicounty Assessing and Collecting (MAC) Levy” to reflect to changes to distribution of the formula and changed use of “CAMA” to “Property Tax System”.
- **Legislative Update [SB 179 (2020)]**
 - Listed requirements that are excluded from the creation of a public infrastructure district under 10.5.2 “Public Infrastructure Districts”.

02/28/2020

Standard 13

- Clarified distinction between distribution to entities of regular penalties and interest, and penalties and interest from property sold to the county and redeemed in Standard 13.3.7 “Penalties, Interest, Costs of Collection”.

01/09/2020

Standard 7

- Changed Standard 7.14.0 “Comparison to FAA” to reflect urban farming requires and annual application by January 30.

01/02/2020

Standard 3

- Updated to reflect CPI adjustment to tax relief amounts.
- **Legislative Update [HB 24 (2019)]**
 - o Updated Code references.
 - o Removed references to Jan. 1 ownership requirements for Armed Forces claimants.

Standard 7

- **Legislative Update [SB 246 (2019)]**
 - o Updated Standard 7.14 “Urban Farming Assessment Act” to reflect minimum acre size change from two to one.

10/03/2019

Standard 6

- Removed Appendix 6H “Commercial Work in Progress”. Updated appendix headings and in text references accordingly.

07/23/2019

Standard 1

- Fixed some minor typos in Standard 1.14 “Inflation Adjusted Value”.

05/21/2019

Standard 1

- Added new guidelines in Standard 1.14 “Inflation Adjusted Value” discussing approaches to qualified real property appeals.

05/15/2019

Standard 1

- **Legislative Update (HB 11)**
 - o Added point under Standard 1.9.2 “Contents of Suggested Application form”

Standard 2

- **Legislative Update (HB 269)**
 - o Added Standard 2.6.4 “Privilege Tax MIDA Hotel Exemption”.

- Expanded Standard 2.13.8 “Vacant Land” to clarify how land and buildings being developed by a non-profit entity may be treated.

Standard 3

- Corrected the table in Standard 3.5.0 to indicate the Renter’s Refund application is due on or before December 31.

Standard 6

- Included example under Standard 6.1.5 “Automatic Review” to explain how threshold increase should be calculated.

Standard 10

- **Legislative Update (HB 235)**
 - o Added Standard 10.8.14 “Special Revenue Funds”.
- **Legislative Update (SB 228)**
 - o Added Standards 10.5.2 through 10.5.4 on public infrastructure districts.

Standard 12

- **Legislative Update (HB 134)**
 - o Altered language in Standard 12.3.0 “Information on Tax Notice” to reflect that statement under § 59-2-1317(2)(b)(G)(viii) applies only to notices that list assessment area charges.
- **Legislative Update (SB 228)**
 - o Added point under Standard 12.3.0 “Information on Tax Notice” to include penalties on delinquent public infrastructure district fees and levies.

Standard 13

- Comprehensive update to formatting.
- New definitions.
- Included example under Standard 13.3.6 “Refunds” illustrating how refunds should be shared between applicable taxing entities.
- Updated Standard 13.37 “Penalties, Interest, and Costs of Collection” to reflect changes made to § 59-2-1366 by HB 168 (2018)
- **Legislative update (SB 77)**
 - o Added clarifying statement to Standard 13.4.2 “Amount of Tax Increment to be Distributed” on how to treat tax increases in entities participating in a project area.

4/08/2019

Standard 1

- Fixed missing zero in inflation adjusted value example. Changed median property value change to 10%.

4/01/2019

Standard 1

- New Standard 1.7 “Natural Disasters”. This includes guidelines for how to administer natural disaster valuation adjustments.
- **Legislative Update (HB 11 2019):**

- Additional explanation of burden of proof in “General Information” section.
- New Standard 1.14 on inflation adjusted values, their purpose, and calculation.
- New Appendix 1B explain eligibility for inflation adjustment and effect on burden of proof.
- New definitions.

Standard 2

- Clarified “Proportional Tax Payments” in Section II.I to better reflect distinction between ownership and exclusive use exemptions.
- Updated obsolete Code references for Housing Authorities in Standard 2.5.1. Added language and Code reference specific to Utah Housing Corporation.
- Abbreviated “section” with the “§” symbol where appropriate.
- Corrected “judgment debtor” to “judgment creditor” in Standard 2.6.5, in line with §59-4-102.

Standard 6

- Comprehensive update to Utah Code, IAAO and Appraisal Institute references.
- Comprehensive update to formatting.
- Included allusions to, and some guidelines on, CAMA systems throughout.
- Abbreviated “section” with the “§” symbol where appropriate.
- New sections on “Industry Authority” and “Constitutional and Legislative Authority”
- New definitions
- Expanded explanation of USPAP in Standard 6.1.3.
- Added explanation of sales chasing under new Standard 6.6.11 “Integrity of Sales Data”.
- Expanded explanation of sales ratio studies in Standard 6.10.1 “Sales Ratio Studies”.
- Updates to information on confidential records under Standard 6.12.2 “Confidential Records” including a link to the confidentiality decision chart on the Property Tax website.
- New Appendix 6I explaining legal level of assessment and uniformity standards.
- **Legislative Update (HB 11 2019):**
 - New Standard 6.1.5 “Automatic Review” explaining criteria and suggesting guideline to implement automatic reviews.
 - New definitions.
 - New Appendix 6J explaining whether a property is eligible for automatic review.
- **Rule Update (R884-25P-19)**
 - Changes to licensing requirements reflected in Standard 6.5.6 “Appraiser Training”
- **Rule Update (R884-24P-27)**
 - Changes to legal level of assessment reflected in “Definitions” and Appendix 6I

Standard 10

- Added language explain eligibility and hearing dates for judgment levies in Standard 10.8.5.
- Added Appendix 10A – Judgment Levy Decision Tree.

2/26/2019

Standard 2

- Changed language in “Determination of Exempt Status” under “General Information” in Section II.I. Clarifies that all county offices may be involved in advising county BOE in approving exemptions.

2/4/2019

Standard 4

- Removed references to vintage vehicles being assessed *ad valorem* property tax instead of an age-based fee.

1/23/2019

Standard 10

- Fixed three instances “judgement” being used instead of “judgment”.
- Fixed a reference to Standard 10.10 “Truth in Taxation” and inserted a hyperlink.

1/17/2019

Standards 11 & 12

- Fixed an error in Appendices 11B and 12B. Property tax penalties are charged on tax due, not value.

1/16/2019

Standard 4

- Comprehensive update to formatting.
- New age-based schedules added to Standard 4.3 Age-Based Statewide Uniform Fees. Motor Homes are now age based. ATVs now have separate fees to snowmobiles.

Standard 7

- Fixed a formatting error where Cache County was not identified in Appendix 7B.

1/8/2019

Standard 3

- Tax relief income limits, abatement amounts, and exemption amounts updated.